



UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-0302

December 15, 2011

Via E-mail

Mr. Longlin Hu  
President and Chief Executive Officer  
Kirin International Holding, Inc.  
Room 1506  
South Building of China Overseas Plaza  
No. 8 Guanghua Dongli Road  
Chaoyang, District, Beijing, 100020  
People's Republic of China

**Re: Kirin International Holding, Inc.**  
**Form 8-K**  
**Filed March 7, 2011**  
**File No. 333-166343**

Dear Mr. Hu:

We have completed our review of your filing. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filing and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Celeste M. Murphy for

Larry Spigel  
Assistant Director

cc: Via E-mail  
Avraham Adler, Esq.  
Anslow & Jaclin, LLP